File No. 182/28

Collection No.

19

Office of the Resident
in Mysore
Bangalore

14 CC 10
15 6

Pros. / Serial Nos. 1 – 18

Subject.

Allowances for the Inspector of Excise & the Income Tax C & M Station

Previous References.

Later References.

S. 97. (Blue.)

MGIPC—SP 7557CF S&P—(C-1576)—14-3-28—60,000.

S.N.1

P.U.C

Confidential Letter No. 1909-A.20. dated 25th May 1928 from the Collection-A.A. Bangalore.

Please see P.U.C.
Sanction is requested for allowances and Income-Tax for the Superintendent of Excise Officers.
Sanction orders, please.

AC
1-6-28.

I don't see any reason for this case being dealt with in the Confidential Branch. Please deal with it in the Accounts Branch in the usual way. I should particularly like to know whether the omission to grant the two officers concerned allowances was done intentionally as part of Mr Boag's scheme, and if so, I wish to see any noting on the subject.

AAA
3/6

Budget Block

RVR
8.6.28

for initiative than an ordinary Inspector in a mofussil district and invites reference to Mr. Tinker's letter No.264, dated the 14th January, 1920; he is of opinion that it is advisable to secure the services of the most experienced and efficient officers in the grade of Inspector.

S.N. 117/23-14 (E)

As against this may be read the following passage in Mr. Boag's report:- ×

× Vide para-3 of Appendix I (H).

> "But the Excise work of the Station, important as it is, is not administrative; it is purely executive work such as in Madras would be done by an Inspector or Sub-Inspector. It is, I think, a mistake to expect competent advice on matters of policy from an officer of the grade of Assistant Commissioner; matters of policy in Madras are discussed and decided by the Excise Commissioner and Deputy Commissioners. The local Excise officer should, I think, be regarded simply as an executive officer; if expert advice on matters of policy is required, it should be sought from the Excise Commissioner or his Deputy. The grades of Inspectors in Madras are Rs. 325, 375, 425 and 525."

It was on the basis of Mr. Boag's recommendations that the Government of India were approached for a revision of the Excise and Income-tax staff in the Civil and Military Station.

para. 2 of S.N.7/262-28

5

Income-tax Officer.

As already stated, the pay of this post is Rs. 300 - 40 - 500, while the pay of a Madras Income-tax Officer is Rs. 300 - 40 - 500 - 50 - 900. There was a proposal to include the post in the Madras Cadre, but it was negatived by the Central Board of Revenue on the ground that, in order to keep down the cost of establishment, the pay of the post had been fixed at Rs. 300 - 40 - 500 and it was not possible to add the post to the Madras Cadre. Therefore

S.N.40/a/268-28 (X)

para 9 of PUC

It may be noted that Mr. Pragasam, the present Income-tax Officer, does not specifically ask for a house rent allowance but requests that he may be granted "a suitable local allowance to meet at least the cost of conveyance". But if the Excise Inspector may be granted a house rent allowance, it seems only reasonable that the Income-tax Officer should also be given such allowance.

para 5 on page 3 of PUC

With regard to the Collector's statement "that the salary of Rs.300/- is undoubtedly low for an officer in charge of such a department without supervision by a - - superior knowing more than he does", reference may perhaps be invited to his U.O. note dated the 8th February, 1928, in which he stated that he thought " that the pay of Rs.300 - 40 - 500 should suffice, provided we can get an efficient man on Rs.300/- in the first instance".

* M ×

⊗ recommended by Mr. Boag.

6

The grant of these allowances requires the sanction of the Government of India. The Collector recommends for the Excise Inspector as well as for the Income-tax Officer the same allowances as those drawn formerly by the Assistant Commissioner of Excise (Rs.60 house rent allowance + Rs.30/- conveyance allowance) but as the present officers' pay is less than that of the Assistant Commissioner, it seems reasonable to reduce the house rent allowance (if it may be granted) to a correspondingly lower figure - say Rs. 35/- or 40/-, the conveyance allowance being perhaps left at the same figure (Rs. 30/-).

para 6 of PUC

As regards funds, the Collector's proposal in regard to the Excise Officer, to meet the extra cost during the year from the provision under "B - Excise - B.3 - Other charges - House rent and other allowances", may be agreed to. In regard to the allowances for the Income-tax Officer, his proposal to meet the extra expenditure by reappropriation cannot be agreed to, as Income-tax comes under a separate

Demand

demand, but an application for additional funds may be made to the Government of India when an application is made to them in due course with reference to the last paragraph of the Government of India's letter N.Dis.132-I.T/29-2-28.

S.N13 / 268-28 (S)

Submitted for orders. (As regards the personal case of Mr. Ward, the Excise Inspector, the Collector's recommendations in regard to right of reversion after due notice may perhaps be accepted)

C.V. Ramanatha Ayyi
24/25-6-28

(From para. 2)

25/6/28

Secretary
Cj

Kindly see the p.n.c. & these notes from para 2. I think the proposal to grant allowances to these 2 officers may be supported to the G. of I. Apparently it was an oversight, vide para 3 ante, that the question of allowances for these officers was not taken up before, and the case for granting them is reasonably good.

10

The Asst. Commissioner of Excise who previously discharged the duties now done by the two officers in question had a house rent allowance of Rs 60/- & plus a conveyance allowance of Rs 30/-. His status was higher than that of either of his two last successors, and therefore there is no logical reason for giving them quite so high an allowance. I think perhaps one allowance of Rs 50/- to each officer which could be termed simply a compensatory allowance, might be

vide in this connection S.R. 6

given, and not separate conveyance. house allowances. This would only slightly exceed the total allowances drawn by the Asst. Commissioner & wd be less liable therefore to meet with opposition from the G. of I.

... para 2

ACQ
26/6

Draft

Draft on lines of Sec's note

JWL
29/6

11

Mr Russell saw me to-day, and urged that it wd be better to give Mr Ward Rs 60/-, and Mr Pragasam 40/-, if the total were limited to Rs 100/-, on the ground that the former was considerably senior to the latter. Office might note the actual pay drawn by each officer & the scale of pay.

ACQ
29/6

29/6

12

Reference : para. 11 ante

(i) Mr. Ward (Excise Inspector).

The post of Excise Inspector

now drawn by Messrs. Ward & Prasasam, the Collector's proposals, indicated in para. 11 ante may perhaps be agreed to (until at any rate a change in personnel occurs). If so, a draft will be submitted accordingly.

(From para. 11)

C.V. Ramanatha Ayer
2.7.28

2/7/28

Secretary

14

Deputy

The Deputy might kindly see those notes from para 11 & note whether he has any objection to giving effect to Mr Russell's suggestion.

2/7

None
4/7

15

Draft letter to the Govt. of India submitted.

C.V. Ramanatha Ayer
9.7.28

Secretary

10/7/28

16 Draft re-framed & submitted.

L.V. Ramanathayya
11-7-28

11/7/28

Secretary

1 A draft is submitted for approval. It does not go into great detail in regard to the justification for the allowances, as it is hoped the Govt. of I. will regard them merely as a continuation of the former allowances. If they did however want further information, this can be given later

18 Note trying

12/7

Resident

1) S.N. 2 Issued No. 6676/182-1928, Dated 17-7-28.

---

1 The letter to the Govt. of India has issued.

S.N. 2 B

It is for consideration whether any intermediate reply need be sent to the Collector's letter at S.N. 1. (Reference is invited to para. 11 ante).

L.V. Ramanathayya 20 Yes.
23.7.28

L) S.N.4 | Letter No. C 571-I-T/28, dt 25.8.28. from the Govt. of India

24

The previous correspondence is at S.N. 1 & 2.

(1) i (b)

25

As regards the omission referred to by the Govt of India, it was already noticed in this office — vide para. 3 ante. It was a case of omission, though the Proposition statement was actually 'verified' by the Pay & Accounts Officer. But, in order to make sure, it would seem best to ask the Pay & Accounts Officer whether as a matter of fact the allowances in question were drawn ~~from~~ up to 31st March 1928. This would seem advisable in view of the Govt. of India's desire to know the exact position before

Encl-6 S.N.6 268-28 (V)

From 1-4-28, the new Scheme came into force S.N.24 268-28 (U)

× 31st

S.N. 2 (B)

they would sanction the new allowances asked for

22

It is not the case. that, as inferred by the Govt. of India, ~~that~~ with the increase in the scale of pay the two allowances were withdrawn. In fact the Pay & Accounts Offices said that in his letter, of 4.5.28 Mr. E.C. Ward (the predecessor of Mr. J.W. Ward) drew the allowances.

The allowances stood as before but the scale of pay was changing, but direct authorities (for the changes) are not traceable. These traced are mentioned in Draft I. It seems that the Pay & Accounts Offices may be consulted re. this matter.

15

In regard to funds,

× R. Increment 60 Conveyance 30

Encl. 6 S.N. 1 (1)

S.N.7 From The Coll^r, Consl. No. 4454-A-28, dt 28.9.28

S.N.8 From The Pay & Accounts Officer U.O. Note no. 584 dt 3.10.28

26

Reference is invited to the correspondence at S.N.2, 4, 5 and 6 and P.U.Cs I and II. The points mentioned in the Government of India's letter are dealt with below.

(i) Whether the house-rent and conveyance allowances of Rs.60/- and Rs.30/- per mensem, respectively, sanctioned for the Assistant Commissioner of Excise in the Commerce Department's letter No.3806, dated the 6th July 1920 were withdrawn in view of the increase in the scale of pay of the post.

It may be mentioned in the first place that, as already stated at paragraph 3 of notes ante, the omission of these allowances from the Proposition Statements forwarded to the Government of India in February last, ("duly verified" by the Pay and Accounts Officer) was not intentional. The Collector did not include them in these Proposition Statements which were called for from him for submission to the Government of India and which were eventually sanctioned. Had he included them in his original proposals, the reference to the Government of India in S.N.2 would of course have been unnecessary.

It is clear from the Pay and Accounts Officer's U.O.note (in P.U.C.II) that both these allowances were actually drawn by the Assistant Commissioner of Excise up to the 31st March, 1928, the date preceding that on which the separation of the Excise and Income-tax Departments was given effect to.

As regards the scale of pay (to which reference is made by the Government of India) the position is as follows:-

In accordance with the Government of India's

letter

will be found in the following:-

B2 N2

S.N. 12—15
42—14

Conveyance allowance.

(a) Residency letter No.1834, dated the 13th March, 1915.
(b) Foreign and Political Department's letter No.795, dated the 22nd April 1915.
(c) Residency letter No.3057, dated the 1st May 1915.
(d) Foreign and Political Department's letter No.1137, dated the 21st May 1915.
(e) Paragraph 2 of Foreign and Political Department letter No.7909, dated 9th July 1917.
(f) Foreign and Political Department's letter No.3806, dated the 6th July 1920.

S.N. 69 / 93-14 (C2)
S.N. 124 / 93-14 D)

x)

The main reason given was that "in order to supervise "and control the work of his subordinates, the Excise "Superintendent has to visit 137 liquor and bhang shops "which are located in different parts of the station------ "------ and that this duty cannot be done efficiently "unless he keeps a horse for the purposes of inspection".

x)
S.N. 122 / 42-14 1/2

House-rent allowance.

S.N. 122 / 93-14 1/2

Reference is invited to paragraph 6 of the Residency letter No.4354, dated the 17th May, 1920 which deals with this allowance. It would appear from the proposition statement referred to therein and the Government of India's letter dated the 6th July 1920, that the local allowance of Rs.50/- sanctioned in 1917 was abolished while the house-rent allowance was increased from Rs.50/- to 60/-. The reason given was that the latter was "the amount fixed for Madras City although a house suitable for the Assistant Commissioner in Bangalore would command a rent of about Rs.75/-".

Y2

⊗ S.N. 124 / 93-14 D

S.N. 69 / 93-14 C2

S.N. 122 / 93-14 N2

(iii) Provision of funds.

Reference is invited to paragraph 7 of notes ante.

The ultimate extra cost on account of these allowances is only Rs.120/- per mensem.

vide end of S.N.2 (B)

Under

32

Paragraph 31 ante.

A sum of Rs.1,700/- has been sanctioned for the current year under "B- Excise - $B_3$ - Other charges - House-rent and other allowances". This includes provision for the original allowances of Rs.60/- (House-rent) and Rs.30/- (Conveyance) which were attached to the post of the Assistant Commissioner of Excise. This is because, at the time the budget for the current year was prepared, the proposal to separate the Excise and Income-tax Departments had not been taken up, and funds were provided in accordance with the old arrangement. Reference is also invited to paragraph 6 of the Collector's letter at S.N.1.

Two drafts to the Government of India are submitted for consideration :-

I - in reply to their letter at S.N.4.

II - an application for additional funds with reference to paragraph 3 of S. N. 13 of File No.268/1928, as a consequence of the separation of the Excise and Income-tax Departments.

33

As it is desirable to see that the Government of

S.N.9 Issued Letter No. 10612, dt 16.11.28

S.N.10 " " No. 10613, dt 16.11.28

36

BP Extract of Secretary's query in the margin of S.N.10:—

"Why was this application left over so late"

A.C.L.
9.11.28

37 It is submitted that proposals for supplementary grants & re-appropriations which require the sanction of the Finance Deptt are usually submitted in November or early in December. The latest date prescribed for their receipt by the Govt. of India is 15th December.

(From para. 36)

(Vide Central Board of Revenue's Circular C No. 325-61/28 dt 16.10.28)

C.V. Ramanathan
17.11.28

DD Secretary

19/11

19/11

S. N. 11

From The Pay & Accounts Officer,
No. PAH 5056, dt 23. 11. 28

P.U.C. is a copy of the remarks of the Pay & Accounts Officer on S.N. 10

Para. 2 of p.u.c.

The discrepancy mentioned is not a real one. The statement in the margin of S.N. 10 was not intended to show the total sanctioned appropriation. It referred only to those heads under which an additional appropriation was found necessary. The leave salary of Rs 200/- was left undisturbed.

Paras 3 & 4 of p.u.c.

The Pay & Accounts Officer has suggested an additional appropriation of Rs 4800/- as against Rs 4740/- applied for in S.N. 10

P.U.C. may be filed.

(From para. 38)

Secretary. R.V. Ramanathan. 1.12.28

1/12/28

1/12

S. N. 14 From The Coll^r, Comilla,
no. 38-A-29, dt 15. 1. 29.

4/ The previous correspondence on the subject of a compensatory allowance for the Supt of Excise & The Income-Tax Officer is at S. N. 1 — 13, The latest correspondence with the Govt. of India being at S. N. 9 & 12.

RR

Z & PP

4/ A reply is due to the Govt. of India with reference to para. 2 of their letter (S. N. 12). It is for consideration whether the Govt. of India may be informed as

PP

is

in the Collector's letter in the p. w. c. [It may be noted however that in this letter "60 & 120 miles respectively" are evidently an error for "120 & 60 miles respectively"]

Yes
3/2

44

It is also submitted for consideration whether the substance of para 2 of the Excise Supt's letter enclosed with the p. w. c. need be mentioned in addressing the Govt. of India. The Coll^r does not say anything regarding this in his present letter, & there is perhaps not much use in placing further details now before

I do not think so
3/2

The Govt. of India in regard to a duty allowance. Such an allowance was not asked for by the Coll[r]. in his letter of 25[th] May 1828 nor were The Govt. of India addressed in this regard in S. N. 2. In the face of the Govt. of India's reply in S. N. 12 with reference to the recommendations in S. N. 4[2] & 5, it may perhaps be desirable to confine the reply (to be given to the Govt. of India) to the points mentioned in para. 2 of S. N. 12

A House Allowance plus a Conveyance Allowance was asked for. ACG 3/2

S. N. 1 (A)

S. N. 2 (B)

(P)

(C + Z)

Yes ACG 3/2

(P)

4[c]

The Income-Tax Office, at the end of his[x] letter, says

49

I think these Officers have exhausted the resources of their own cases. Most Govt. Officers travel about 2 to 4 miles per day in the course of their official duties.

I propose an allowance of 25/- a month for the 1st 60 miles p.m. & 40/- for the next 120 miles p.m. - - - - - "

These rates work out at the respective amounts of 6⅔ as. per mile & 5½ as. per mile respectively. This is too high, especially in a place like Bangalore where conveyances by road about from motor buses, - cars & - cycles, victorias, pony-carts & dog & pedal bicycles.

I am not prepared to recommend more than 25/- & 30/- respectively.

W

Confidential.
No. 1909-A-28.
Enc. 3.

Office of the Collector ~~and District Magistrate~~,
Civil and Military Station, Bangalore.

*Dated* 25th May 1928.

FROM

T. B. Russell, Esquire, I. C. S.,
COLLECTOR, ~~AND DISTRICT MAGISTRATE~~,
CIVIL AND MILITARY STATION,
BANGALORE.

5016
8/6/28

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

SIR,

Allowances - Conveyance and House rent - Superintendent of Excise and Income-tax Officer - Sanction requested.

---

4-9 infra

I have the honour to forward herewith letters dated 7-5-1928 and 19-4-1928 from Mr. J. W. Ward and Mr. D. I. Pragasam, Superintendent of Excise and Income-tax Officer respectively regarding the question of allowances attached to their posts.

2. Mr. Ward has stated his whole case clearly. So far as he is personally concerned, it seems desirable to arrive at a decision regarding the question of the allowances and then to give him the option of staying here or returning to Madras. I am personally anxious to retain his services as his work is energetic and efficient and another change in the officer holding the post would be most undesirable at present.

3. As regards the general aspect of the matter, the question at issue is whether it is desirable in the interest of efficiency to attach an allowance to the post. As Mr. Ward has pointed out, when the post was of the grade of Inspector previously, higher allowances were given than those recently given to his predecessor who was of a higher grade. Though the holder of this post

is

started, I consider it most desirable to retain his services, if possible.

5. The general arguments adduced in favour of attaching the allowances to the Excise Officer's post apply equally to that of the Income-tax Officer. Though I have personally a general though not a detailed knowledge of Income-tax work, it is probable that my successor will have had little or no experience of it, as Incometax in Madras has been for some time a separate department and the work is gradually becoming more technical and specialised in its methods. The salary of Rs. 300 - 40 - 500 is undoubtedly low for an officer in charge of such a department without supervision by a superior knowing more than he does. It is therefore eminently desirable to get the best officer available and I suggest that the same allowances of Rs. 60/- and 30/- be attached to this post with effect from 1-4-1928.

6. The expenditure involved in the proposals in the current year will be Rs. 90 x 11 = Rs. 990/- in each case. In the case of the Superintendent of Excise, the extra expenditure may be met from the provision of Rs. 1,700/-, sanctioned in the current year under the head "B - Excise - $B_3$ - Other charges - House rent and other allowances", and in that of the Income-tax Officer the amount may be met by reappropriation from the savings in the current year out of the sanctioned amount of Rs. 9,220/- under the head "B - Excise - $B_1$ - Pay of Officers - Assistant Commissioner".

I have the honour to be,
Sir,
Your most obedient servant,

COLLECTOR.

DESPATCHED
28 MAY 1928

AJR.

26.5.

5935-
28.5.28.

of the Madras Excise Department from 1-4-1917, the allowances were increased apparently because an officer of lower rank had to discharge the duties hitherto performed by one of a higher rank.

c.f. para 4 of S.N. 57 357-99 ($T_2$)

6. As Inspector, Madras Town Circle I was drawing a personal allowance of Rs.75/- per mensem ~~which I was given to understand counted towards pension~~, besides a conveyance allowance of Rs.25/- if I maintained a motor cycle, and travelling allowance of Rs.5/- per diem for every day on tour or for journeys performed beyond 5 miles from Headquarters. Thus I drew an average allowance of Rs.125/- per mensem which helped me to pay part of my house rent and defray cost of maintenance of a carriage and horse. In other preventive circles a fixed travelling allowance of Rs.100/- is sanctioned for the post of Inspector.

S.N. 22 268-38 (T)

7. When I was appointed to fill the post of Superintendent I was given no option. The appointment was made post-haste and the order was signed on Sunday and despatched to me to join expeditiously; and when I did represent that I did not know the conditions of service, I was informed by the Secretary to the Commissioner of Excise that I was not deputed for any particular period and that it was open to me to represent at any future time if the conditions of service operated to my disadvantage.

8. I am in a graded cadre and not in an increment scale. I am now at the top of my grade and my only hope is to attain the next higher rank - that of Assistant Commission. The duties of my appointment entail the maintenance of a conveyance and conditions in Bangalore are not different from those obtaining in Madras. Therefore I shall lose heavily if I am granted no allowances, and request that my claims to the allowances sanctioned for the appointment, when filled in by an Inspector of the Excise department in 1917 or the allowances drawn by my predecessor may kindly be considered. In the

(7)

the event of allowances on either of the scales being sanctioned I request that I may not be tied down for a period of three years, but may be permitted to revert to the Madras Excise department should an opportunity offer itself for my own advancement.

I have the honour to be,

Sir,

Your most obedient servant,

Superintendent of Excise.

5930
20.5.28.
1020.

Telegraphic Address: Bangacts, BANGALORE.

GOVERNMENT OF INDIA
# The Pay and Accounts Office
# BANGALORE.

Telephone : Office 47

Ref. No. G./38 4th May 1928

Enclosures

To

J. W. Ward, Esq.,
Superintendent of Excise,
Civil & Military Station,
B A N G A L O R E.

Sir,

With reference to your letter No.733/28, dated 26th April 1928, I have the honour to state that you are not entitled to the House rent allowance of Rs.60/- per mensem and Conveyance allowance @ Rs.30/- per mensem drawn by your predecessor. The allowances were sanctioned by the Government of India when raising the status of the Superintendent of Excise in Bangalore from that of an Inspector to that of an Assistant Commissioner. (Govt. of India, Department of Commerce No.386, dated 6-7-20.) In the present sanction (Government of India, Finance Department (Central Revenues) R. Dis No.132 I.T./28, dated 29-2-28), no such allowances are attached to the post of Excise Inspector.

S.N.124 (D) 93-14

S.N. 13 (S) 268-28

I have the honour to be,
Sir
Your most obedient servant

SHN.

Pay and Accounts Officer
BANGALORE.

No. 6676
182-1928.

From

The Hon'ble Mr. L. M. Crump, C.I.E., I.C.S.,
Resident in Mysore.

To

The Secretary to the Government of India,
Finance Department (Central Revenues).

Dated Bangalore 17th July, 1928.

Compensatory allowance for the Excise Inspector and the Income-tax Officer of the Civil and Military Station, Bangalore.

Sir,

S.N13 / 268-28

I have the honour to refer to Mr. Sundaram's letter R.Dis/No.132-I.T/28, dated the 29th February, 1928, conveying the sanction of the Government of India to the separation of the Excise and Income-tax departments in the Civil and Military Station of Bangalore. As the Government of India are aware, this separation involved the appointment of an Excise Inspector (Rs.325 - 525) and an Income-tax Officer (Rs.300-40-500) in the place of one Assistant Commissioner of Excise (Rs.600-50-900).

S.N.124 / 93-14

2. It will be seen from letter No. 3806, dated the 6th July, 1920, of the Government of India, Department of Commerce, that the Assistant Commissioner of Excise was receiving a house rent allowance of Rs.60/- and a conveyance allowance of Rs.30/- per mensem. As under present arrangements the reasons for the grant of compensatory allowances are still operative, although their amounts need not necessarily be the same as in the case of the Assistant Commissioner of Excise who discharged the functions of both Income-tax and Excise Officer, I would propo that the Excise Inspector and the Income-tax Officer be granted consolidated compensatory allowances of Rs.60/- and Rs.40/- pe mensem respectively, with effect from the 1st April, 1928, the date on which the posts were created. The actual pays of the present incumbents are Rs.525/- (Excise Inspector) and Rs.340/

(Income-tax Officer), and the expenditure on account of the allowances now proposed will exceed that under the old arrangement by only Rs.120/- per annum. I request that the Government of India may be pleased to sanction the proposal.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/ A.C. Lothian

for RESIDENT.
Asst.

BJ

# Memorandum.

No. 7052

From Secy to the Resdt.

Bangalore, dated 27/7/28.

To The Collector
com stakes
Bangalore.

Reference: His confidential letter no. S.N.1 A 1909-A-28, dated the 25th May 1928, regarding compensatory allowances for the Excise Inspector & The Income-tax Officer.

S.N.2 B The Govt. of India have been addressed regarding the grant of consolidated compensatory allowances of Rs 60 & Rs 40 per mensem to the Excise Inspector & the Income-tax Officer, respectively, with effect from the 1st April 1928.

Sd/ A.C. Lothian
Secy to the Govt

K.V. Ramanatha Ayer 24.7.28 W/M 4/7/28

From

Secy

To

The Collector

C & M Stn

Bangalore.

No. 8747

Dt 18th Septr 1928

Income-Tax establishment of the C & M Station, Bangalore.

Sir,

I am directed to refer to paragraph 3 of letter from the Govt. of India, Finance Deptt, R Dis no. 132-I.T./28, dated the 29th February 1928, communicated with Residency endorsement no. 2583, dated the 13th March 1928, and to request—

S.N. 13
210-28

S.N. 15
268-28

that

that an application
for additional funds
required during 1928-29
may be forwarded as expeditiously
~~early~~ as possible for
submission to the
Govt. of India.

I am also to
~~request~~ state that, in this
application may be
included the funds
required for granting
the Income-Tax Officer
the compensatory allowance
referred to in Revising
Memorandum no. 7052,
dated the 27th July 1928.
As "Taxes on Income" is
a separate Demand,
it is not possible
to

S. No. 3

No.8748. Enc. 1

Residency Office,

18th September 1928.

U. O. NOTE.

S.N. 124 / 93-14 (D)

In their letter No.3806, dated the 6th July 1920, the Government of India, Department of Commerce, - - sanctioned the proposal to raise the status of the - - Superintendent of Excise, Bangalore, from that of an Inspector to that of a 3rd Grade Assistant Commissioner of Excise, and granted the following rates of pay and allowances:-

| | | |
|---|---|---|
| Pay | ... | Rs. 500-30-800 |
| House-rent allowance | | 60/- |
| Conveyance | " | 30/- |

2. The house-rent and conveyance allowances did not find a place in the proposition statements forwarded by the Collector (with his endorsement No.221A-28, dated the 28th January 1928) after verification by the Pay and Accounts Officer (vide Pay and Accounts Officer's letter No.P.B.1-3750, dated the 24th January 1928, - - addressed to the Collector). As the Government of India require complete information in regard to these allowances, the Pay and Accounts Officer may be requested U.O. to state whether as a matter of fact these allowances continued to be drawn until the 31st March 1928, i.e., the date preceding that on which the new scheme sanctioned in the Government of India's letter No.R.Dis. 132-I.T/28, dated the 29th February 1928, was given effect to.

S.N. 6 / 268-28 (V)

Encl. to ibid.

*S.N. 13 / 268-28 (S)

+S.N. 29 / 268-28 (T)

3. In regard to the pay of the Assistant Commissioner of Excise, it would appear that it was raised (on the strength of the Madras Government's letter No.44, dated the 1st February 1922) from Rs.500-30-800 to Rs.600-50-800.

S.N. 25 / 279-17 (C)

It

penultimate para. of S.N. 140 93-14

It would also appear that Mr. Bower, the late Assistant Commissioner, was promoted ~~the~~ to the 2nd Grade of Assistant Commissioner on a pay of Rs.900/- per mensem, with effect from the 7th September, 1923. As the Government of India desire to know the exact position, the Pay and Accounts Officer may be requested U.O. to state (with reference to the records in his office) the scales of pay of the Assistant Commissioner as they actually stood from time to time and if possible, the authority under which the changes took place. The favour of an early reply may be requested.

Sd/- C.V.Ramanathan
14/9/28.

As above.

Id/- W.O.S.
14/9.

No. 4454 4541-A-28.

Office of the Collector,
Civil and Military Station, Bangalore.

*Dated* 28th Sept., 1928.

**From**

T. B. Russell, Esq., I. C. S.,

COLLECTOR, CIVIL AND MILITARY STATION,

BANGALORE.

**To**

The Secretary to the Resident in Mysore,
BANGALORE.

**Sir,**

Income-tax establishment of the C & M Station, Bangalore - additional funds required during 1928-29 - your letter No. 8747/182-1928 dated 18th September, 1928

---

The additional funds required during 1928-29 including the compensatory allowance for the Income-tax Officer, referred to in Residency Memorandum No. 7052, dated the 27th July 1928, are detailed in the margin.

| Budget Estimate Minor & detailed heads. | Budget for 1928-29 | Additional funds required. |
|---|---|---|
| Salary of Income Tax Officer. | Nil. | 3740/-at Rs.340/- p.m. for 11 months. |
| Pay of Establishment - Accountant, clerks & servants.- | 6300/- | 352/- 2 peons at Rs.15/- each p.m. for 11 months. Rs. 2/- p.m. for 11 months for the Attender whose pay was raised from Rs.18/- to 20/- |
| Allowances & Hon. etc. - House rent & other allowances (Compensatory allowances) | Nil | 440/- at Rs.40/- p.m. for 11 months. |
| Travelling allowances. | Nil. | 200/- |
| | | 4732/- |
| For rounding | | 8/- |
| TOTAL | | 4740/- |

I have the honour to be,

Sir,

Your most obedient servant,

COLLECTOR.

This was not forwarded

DESPATCHED 29 SEP. 1928

revised rate of pay (600-50-900) to the Assistant Commissioner for Bangalore without a reference to the Government of India as the post for Bangalore was already included in the Madras cadre.

The House rent and Conveyance allowances of Rs.60/- & Rs.30/- per mensem were continued to be paid through all the changes in pay on the strength of Government of India orders of July 1920 until the end of March 1928.

2. Mr. Bower joined Bangalore on 1-11-21 as Assistant Commissioner 3rd grade(Rs.600-50-900) and while at Bangalore was promoted by the Government of Madras to the 2nd grade of Assistant Commissioners on Rs.900/- per mensem with effect from 7-9-23.

Mr. E. C. Ward was the last incumbent of the post and held it from 1-11-25 to 31-3-28 and his pay at time of his reversion to the Madras Presidency on 31-3-1928 in the scale of 600-50-900 was Rs.750/- per mensem. He was in receipt of the house rent & conveyance allowances of Rs.90/- per mensem.

3. Regarding the reference in the U.C. to the verification of the proposition statement by this office, I wish to explain that the reference sent to this office by the Income-tax Officer was for favour of filling the col. of "Average cost" of the Income-tax Officer and the Excise Inspector in the "proposed scale", verification of the proposed" Average cost" shown in the accompanying statements & return". The statements sent did not work out the totals of the present or proposed costs nor did they show the net extra cost of savings. It was noticed that the "Pay" & "average cost" of the post of Assistant Commissioner in Col. "present scale", were wrongly noted and those figures were also corrected when returning the proposition statement. I regret however that the omission of the allowances under "present scale" was not pointed out at the same time, due to a misapprehension that the proposition statement properly filled up would pass through this office.

S Muthuswamy

Secretary to the President, V.C.

No. 584

No 10612 Encs.
29/16/11/28.

From

The Resident in Mysore.

To

The Secretary to the Government of India,
Finance Department,
(Central Revenues).

Subject:- [illegible]

Sir,

I have the honour to refer to Mr. Gladding's

S.N.4 ~~your~~ letter No.C.70.572-I.T/28, dated the 25th August, 1928, enclosing among other allowances for the Excise Inspectors for the Inspecting Officers of the Civil and Military Station of Bangalore.

2. From the proposition statement forwarded with my letter No.1473/13.-1285, dated the 12th February, 1929, to the Government of India, ~~in~~ ‡ S.N.7 of File No.268-29 to the Secretariat Committee of the Excise and Income-tax Departments, the Assistant Commissioner of Excise was granted a pay of Rs.300-50-500 without house-rent ~~on~~ the ‡ S.N. 4 the allowances sanctioned in the Government

This, however was not the intention

and the omission of the two allowances

in question from the proposition statement

was a regrettable mistake,

p.w.c II

S.N.4

S.I.14/B
992-1914

S.I.14/B
992-1914

SN25
279-17

of Rs.60 and 30 per mensem were
continued to be paid throughout
these changes in pay, on the strength
of the orders of the Government of
India, dated the 6th July, 1920,
already referred to.

S.N.124
23-14 (1)

3. In regard to the reasons
for the grant of these allowances,
I would invite reference to para-
graph 8 of the (now Sir William)
Benthall letter No.4354, dated the
17th May, 1920, wherein it is set forth
that "the sum of Rs.30 has been
"suggested as the house-rent allowance
"as this is the amount fixed for Assistant
"City, although a house suitable for
"an Assistant Commissioner in
"Bangalore would command a rent of
"not Rs.75/-". The only reason
for giving the conveyance allowance of
Rs.60 per annum, was first mooted
by the Excise Officers of the Madras
Presidency and Political Department's

S.N.122
23-14 (2)

S.N.15/42-14

letter No.1127 Est.I., dated the 21st May, 1915, on the question thereof arising under the orders of the Commerce Department, conveyed in the papers cited in the margin.* The person for the grant of this allowance was briefly that "in order to supervise and control the work of his subordinates, the Price Superintendent has to visit 137 linen and wheat shops which are located in different parts of the Station" and that this duty could not be performed efficiently without incurring of conveyance for purposes of inspection (vide Post letter No.1174, dated the 13th May 1915).

* 1. Paragraph 2 of Commerce Department's letter No.7907, dated the 2th July, 1917.

2. Commerce Department's letter No.3806, dated the 6th July, 1920.

S.N.69/93-14

S.N.124/93-14

S.N.12/42-14

4. The expenditure during the current year on account of the special military allowance for the Price Inspection may be met from the Rs.1,700/- provided under the

B3- Other Charges - House-rent

and other allowances" in the Pay [illegible]

budget, which includes provision for

the house-rent and conveyance allow-

ances of Rs.60/- and Rs.25/- per

mensem respectively, which are

attached to the post of the Assistant

Commissioner of Excise; while

a sum of Rs.440/-, which is required

during the year to meet the - -

expenditure on account of the

allowance of Rs.40/- per mensem,

recommended for the Income-tax

Officer, has been included in th

application for additional funds

submitted with reference to your

S.H. 13 ... 5
233-23

- 5.IV.10.

# Draft II

(Sent through the Pay & Accounts Officer, Bangalore).

clause 3 of your letter No.185-T.M/28

dated the 20th February, 1928

... with the separation of the

Excise and Income-tax departments

(Vide my letter # No.106.13... dated the 16th November, 1928.

5. In this connection I

... it for the ... of the

S. N. 1

Government of India, [illegible]

[illegible] Letter No. [illegible] dated

the 25th May, 1921, (with [illegible])

in which he proposed [illegible] for each of the

two officers in question, the same

allowance as is drawn by the [illegible]

Chief Controller of Stores. The

Government considered that the [illegible]

proposal; although he agreed that there was

[illegible] in the case of the [illegible]

of Accountants; and sanctioned

the [illegible] Rs. 30/- for each officer (Rs. 30/-

and Rs. 40/- now sanctioned) the extra cost

in lieu of the consent allowance for

[illegible] house-rent and conveyance, the

[illegible] to the Government of India

[illegible] Rs. 40/- per mensem. The high

allowance of Rs. 30/- was proposed

for the Chief Inspector [illegible]

[illegible] for the first time by [illegible]

[illegible] slightly higher than that [illegible]

[illegible]

over that of the allowance previously paid to the Asst Commissioner of Excise

# para. 12 of notes.

End of para. 31 of note.

considerably

senior to

therefore

S.N. 2

I have, etc.

Sd. G.M. Clarke

for PRESIDENT. J.C.S.

K.V. Ramanathan
5.11.28

No. 1263.
Dt 16/11/28

From

The Hon'ble the Resident
in Mysore.

To

The Secretary to the Government
of India,
Finance Department,
(Central Revenues).

Through the Pay & Accounts Officer, Bangalore.

Subject:- SEPARATION OF THE EXCISE AND INCOME-TAX DEPARTMENTS IN THE CIVIL AND MILITARY STATION OF BANGALORE.

Sir,

S.N.13/268-1928

With reference to paragraph 3 of your letter No. R.Dis. 132-I.T/28, dated the 29th February, 1928, I have the honour to request that an additional amount of Rs.4,740/-, the details of which are specified in the margin*, may kindly be provided in the current year's budget under "Demand No.17 - Taxes on Income - A - Collection of Income-tax - Bangalore", to meet the extra expenditure on account of the separation of the Excise and Income-tax establishments in the Civil and Military Station of Bangalore.

| * Budget Estimate Minor & detailed heads. | Budget for 1928-29. | Additional funds required. |
|---|---|---|
| Pay of Officers (Salary of Income-tax Officer) | Nil | 3,740/- at Rs.340/- per mensem for 11 months. |
| Pay of Establishments - Accountant, clerks & servants. | 6,300/- | 352/- 2 peons at Rs.15/- each per mensem for 11 months; Rs.2/- per mensem for 11 months for the Attender whose pay was raised from Rs.18/- to Rs.20/-. |
| Allowances & Honoraria etc. House rent and other allowances (Compensatory allowance) | Nil. | 440/- at Rs.40/- per mensem for 11 months. |
| Travelling Allowances | Nil | 200/- |
| | | 4,732/- |
| For rounding | | 8/- |
| TOTAL | | 4,740/- |

This sum includes provision for the compensatory allowance of Rs.40/- per mensem recommended for the Income-tax Officer

S.N.2

Officer in Mr. Crump's letter No.
6676/182-1928, dated the 17th July,1928.

I have etc.,

for PRESIDENT.

K. V. Ramanathan.
3. 11. 28

*TELEGRAPHIC ADDRESS*:—BANGACTS, BANGALORE.
*TELEPHONE NUMBER*:—47.

# Memorandum.

*No.* T.App.5055.

*From*

THE PAY AND ACCOUNTS OFFICER,
BANGALORE.

23rd November 192 8.

*To*

~~The Secretary,~~

The Central Board of Revenue,
New Delhi

1) Forwarded.

2) The sanctioned appropriation for 1928-29 under Demand No.17 - Taxes on Income Pay of Establishment non-voted (Bangalore) is Rs.6500/- and not Rs.6300/- as shown in the letter.

3) The additional appropriation that is required during the current year based on a consideration of the actuals to end of 15th November 1928 is Rs.4360 as detailed in the margin.

4) In addition an appropriation of Rs.440/- applied for to meet the compensatory allowance of Rs.40/- per mensem to the Income Tax Officer may be sanctioned if the allowance is likely to be sanctioned in the current year with retrospective effect from 1st April 1928.

Sd/- S. Kuppuswami.

PAY AND ACCOUNTS OFFICER.

VDV.

No. P.III/5056.

S.R. 10

Copy to the Secretary to the Hon'ble the Resident for information with reference to his letter No.10613/182-1928 dated the 16th November 1928 to the Government of India Finance Department (Central Board of Revenue).

PAY AND ACCOUNTS OFFICER.

KB.

| Demand No.17 Taxes on Income - Bangalore Non-voted. | Additional appropriation required. |
|---|---|
| A1. Pay of Officers. | 3760 |
| A2. -do- Establishment. | 400 |
| A3. Allowances Honoraria etc., | 200 |
| | 4360 |

C.No.578-I.T./29.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT (CENTRAL REVENUES).

New Delhi, the 8th December 1929.

From

V. S. Sundaram, Esquire,

Deputy Secretary to the Government of India,

To

**The Hon'ble**
The Resident in Mysore.

Sir,

Allowances - Compensatory and conveyance allowance - Income-tax Officer - Excise Inspector - Civil and Military Station, Bangalore. Your letter No.10612/182-1929, dated 16th November 1929.

S.N. 9.

.....

With reference to the correspondence ending with your letter quoted above, I am directed to say that the Government of India regret that they cannot agree to the grant of compensatory or house-rent allowance to the Income-tax Officer and the Excise Inspector, Civil and Military Station, Bangalore. Before the separation of Income-tax and Excise Departments in Bangalore, house rent was granted because the officers who were included in the Madras cadre drew house rent in all other appointments in the cadre but they do not draw any such allowance now.

2. As regards conveyance allowance, I am to request that the Government of India may be informed how many miles the Income-tax Officer and the Excise Inspector travel in connection with their official work in the course of the month for which they do not draw travelling allowance and what rate

of.....

of conveyance allowance you recommend for them.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Secretary to the Government of India.

B.R.S.
8/12.

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

*Bangalore,* 3 - 1 - 192 9

No. 56 ENCLOS./-

A copy of the marginally* noted letter, ~~with enclosure,~~ is forwarded to the Coll^r, Com^l Dn., Bangalore, for information, in continuation of Residency Memorandum no. 7052, dated the 27th July, 1928.

C *No. 578/I.T/28 dated 8.12.28 from the Govt of India, Finance Deptt, (Central Revenues).

S. N. 3

~~*Secretary to the Resident.*~~

2. The Collector is requested

532—15-9-1927—5,000—RPB.

requested to be so good
as to furnish the
information called for
by the Govt. of India
in paragraph 2 of their
letter.

for Secy. to the Resdt.

[redacted]
21.1.28

Ref. No. 38-A-29. Enc.2.

Office of the Collector,
Civil and Military Station, Bangalore.

*Dated* 15th January 1929.

FROM

G. H. Cooke, Esq., M. C. I. C.S.,

COLLECTOR, CIVIL AND MILITARY STATIONS,

BANGALORE.

To

The Secretary to the Resident
in Mysore, BANGALORE.

SIR,

Allowance - Conveyance allowance - Superintendent of Excise and Income-Tax Officer - Your No. 56/182-1928 dated 3-1-29.

------:0:------

The Superintendent of Excise and the Income-Tax Officer state that the average distances travelled by them in a month are 60 and 120 miles respectively, vide enclosed copies of their letters dated 10-1-29 and 11-1-29.

I would recommend a conveyance allowance of Rs.40/- per mensem to the Superintendent of Excise and Rs. 25/- per mensem to the Income-Tax Officer.

I have the honour to be,
Sir,
Your most obedient servant,

COLLECTOR.

Letter No. C.R. 8 of 29, dated the 10th January 1929, from the Superintendent of Excise, C. & M. Station, Bangalore, to the Collector, Civil and Military Station, Bangalore.

--------:O:---------

Subject:- Allowances - Compensatory and conveyance allowance - Excise Inspector - Civil and Military Station, Bangalore.

Reference:- Your endorsement No. 38-A-29 dated 4-1-29.

---

I very much regret to represent that the fact that the conditions obtaining in the Madras City are not different from those prevailing in Bangalore, amd that the Excise Inspector, Madras Town Circle draws a local allowance of Rs. 75/- per mensem and a carriage allowance of Rs. 25/- per mensem exclusive of the travelling allowance of Rs. 5/- per diem for distances travelled beyond 5 miles has not been taken into consideration; also the fact that in 1917 when an Inspector of the Excise Department was deputed to do duty as Superintendent of Excise, Bangalore, he drew the following allowances has been lost sight of:-

| | | |
|---|---|---|
| Charge allowance | Rs. | 50/- |
| House Rent | " | 50/- |
| Conveyance allowance | " | 30/- |

(The designation charge allowance was subsequently changed into duty allowance - Vide letter No. 2204 dated 13-3-1920 of the Government of India.)

X F.N. 119 93-14

If the claim to House rent is untenable on the ground that an Excise Inspector of the Madras Cadre draws no such allowances, the claim to duty allowance cannot be excluded from consideration, in view of the fact that when an Inspector of the Madras Cadre was deputed to do duty in Bangalore, he drew a charge allowance of Rs. 50/-.

2. In 1917 my services were lent to the Government of India, Indian Munition's Board and while on deputation for nearly two years, I drew a duty allowance of 20 per-cent of my pay. The Sub-Inspectors of the Madras Excise Department deputed to do duty

in the Civil and Military Station, and who draw Rs.70/- 90/- per mensem, have been granted a duty allowance of Rs. 15/- per mensem i e., 15 %- 20 % of their pay.

I, in particular, have been penalised since I was drafted from the charge of the Madras Town Circle where I drew the allowances mentioned in para 1. I, therefore, request that the Hon'ble the Resident may be pleased to put these facts before the Government of India for favour of reconsideration.

3. The distance travelled by me monthly works out to about 120 miles, based on a minimum average of 5 miles a day for 6 days in the week. In this connection I submit for information that Sub-Inspectors of the Madras Excise Department who are subordinate to an Inspector draw a fixed monthly travelling allowance of Rs.25/- for journeys within their jurisdiction, and are entitled to extra Travelling Allowance for journeys beyond it. I, therefore, request that should it please the Government of India to grant a T. A. or Conveyance allowance, it may be fixed with reference to the fact that I hold a gazetted appointment and that it may be in keeping with the position of an Inspector of the Madras Excise Department.

--------:O:--------

" C O P Y "

SHERISTADAR.

16/1

Letter No. E 16-29 dated the 11th January 1929, from the Income-Tax Officer, C. & M. Station, Bangalore, to the Collector, C. & M. Station, Bangalore, through the Asst. Commr. of Income-Tax, Civil and Military Station, Bangalore.

------:0:-------

Subject:- Allowances - Compensatory and Conveyance allowance - Income-tax Officer - Excise Inspector - Civil and Military Station, Bangalore - Your No.38-A-29 dated the 4th January 1929.

--------:0:------

I regret I have not kept a record of the number of miles travelled during the period April to December 1928 in connection with my official work. I go out for inspection as and when required, As I was quite new to the place and as I wanted to take up the enquiry work after completing the assessments and gaining thereby some local knowledge I put off the bulk of the work to January onwards, which I have now started doing. The statement appended below will give an idea of the number of miles travelled per day, the number of shops visited in different localities and the time taken.

| Date | Number of shops visited. | Time taken. | Number of miles travelled. |
|---|---|---|---|
| 7th January 1929 | 8 | 4 hours | 10 |
| 8th January 1929 | 5 | 2 " | 8 |
| 9th January 1929 | 4 | 1½ " | 4 |
| 10th January 1929 | 2 | 2 " | 8 |
| | 19 | | 30 |

Total number of assessees 1,200.

All shops in a locality cannot be visited at one and the same time for the reason that my inspection of a certain shop will be scented by neighbours who will naturally conceal their private accounts and books, if any. Surprise visits have therefore to be made as often as necesaary especially in the case of Marwaris, other suspected assessees and persons who have not yet been taken on file. I may add that local and other enquiries have so far

resulted in a substantital increase in demand over that of last year and the introduction of about 100 new cases. The more attention I devote to enquiry work, the better will be the result. The inspection and enquiry work may take me at least 5 months in a year. Calculating at 4 inspections a week, covering a distance of about 8 miles per inspection, the average number of miles to be travelled may be taken as 60 miles per month. I am maintaining a car mainly for this purpose at a monthly cost of about Rs.60/-. When going out for inspections I generally take with me one or two members of my staff to assist me in the inspection and enquiry work and they travel in my car.

In Madras Income-Tax Officers draw a local allowance of Rs.100/- which is apparently intended to cover conveyance allowance and house rent.

------:O:------

" C O P Y "

SHERISTADAR.

No. 1345
182-1928

From

The Hon'ble Mr. S. E. Pears, C.S.I., C.I.E.,

Resident in Mysore.

To

The Secretary to the Government of India,

Finance Department (Central Revenues).

Dated Bangalore 8th February 1929.

Conveyance allowance for the Income-tax Officer and the Excise Inspector, Civil & Military Station, Bangalore.

Sir,

S. N. 12

With reference to paragraph 2 of letter from the Finance Department C. No.578-I.T/28, dated the 8th December, 1928, I have the honour to state that the Income-tax Officer and the Excise Inspector of the Civil and Military Station of Bangalore have not hitherto recorded their actual mileage travelled daily, since they draw no allowance therefor: it is estimated, however, that they travel on an average 60 and 120 miles respectively, in connection with their official work, in the course of a month for which they do not draw travelling allowance. I would recommend a conveyance allowance of Rs.15/- per mensem to the Income-tax Officer and of Rs.30/- per mensem to the Excise Inspector.

I have the honour to be,

Sir,

Your most obedient servant,

o/c QQQ

for R E S I D E N T.

B.

C.No.753-I.T./28.

1254 /
4/2/29
182/28

Central Board of Revenue.

New Delhi, the 29th January 1929.

From

V. S. Sundaram, Esquire,

Secretary, Central Board of Revenue,

To

The Commissioner of Income-tax, Civil & Military Station,

Banglore.

Sir,

S. R. 10

Re-appropriations and Supplementary grants - 2-Taxes on Income- 1928-29- Your letter No. 10613/182-1923, dated the 16th November 1928.

---

With reference to your letter quoted above, I am directed to convey the sanction of the Board to the following re-appropriation of funds in Demand No. 17-Taxes on Income for 1928-29 to meet certain excesses in Bangalore :-

| From Punjab. | Rs. | To Bangalore | Rs. |
|---|---|---|---|
| A-1- Pay of Officers (non-voted) | 2,360 | A-1-Pay of Officers non-voted. | 3,760 |
| A-3-Allowances, Honoraria, etc., non-voted. | 2,000 | A-2-Pay of Establishment (non-voted) | 400 |
| | | A-3-Allowances, Honoraria, etc., non-voted | 200 |
| non-voted. | 4,360 | (non-voted) | 4,360 |

I have the honour to be,
Sir,
Your most obedient servant,

Secretary, Central Board of Revenue.

---

Copy forwarded to the Pay & Accounts Officer, Bangalore, the Accountant General, Punjab, the Accountant General Central Revenues and the Commissioner of Income-tax, Punjab.

D.P.S.
29/1.

No. 1645 15-2-29

Copy forwarded to the Collr., Cuddalore, Bangalore, with reference to his letter no. 44554 A-28, dated the 28th September, 1

S.N-7 (2)

for Secy to the Govt

C.V. Ramanathan
13.2.29

D.Dis.No.578-I.T/28.
GOVERNMENT OF INDIA.
FINANCE DEPARTMENT (CENTRAL REVENUES).

NEW DELHI, the 8th March 1929.

From

V. S. Sundaram, Esquire,
Deputy Secretary to the Government of India,

To

The Hon'ble the Resident in Mysore,
Bangalore.

2708
Date of 14/3/29
182
28

Sir,

Allowances - Compensatory and conveyance allowance - Income-tax Officer - Excise Inspector - Civil and Military Station Bangalore. Your letter No.1345/182-1928, dated the 8th February 1929.

.....

With reference to the correspondence ending with your letter quoted above, I am directed to say that the Government of India regret that they cannot agree to the grant of conveyance allowance to the Income-tax Officer and the Excise Inspector, Civil and Military Station, Bangalore, as the mileage covered by them is very small.

I have the honour to be,

Sir,

Your most obedient servant,

V.S. Sundaram
8.3.4

Deputy Secretary to the Govt. of India.

R.S.T.
8.3.29.

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

*Bangalore,* 26-3-1929

No. 2873 ENCLS. 1

A copy of the marginally* noted letter, with ~~enclosure~~ a copy of the letter to which it is a reply, is forwarded to the Collector, C & M Station, Bangalore, for information with reference to the correspondence ending with his letter no. 38-A-29, dated the 15th January, 1929

*No. 578-I.T/28 dated 8.3.29 from the Govt. of India, Finance Deptt. (Central Revenues).

S.N. 14 E)

*Secretary to the Resident.*

532—15-9-1927—5,000—RPB.

CNR 15.3.29

15/3